

Article - Tax - Property

7-208.

(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:

(1) the dwelling house is owned by:

(i) a disabled veteran; or

(ii) a surviving spouse who meets the requirements of subsection (c) of this section; and

(2) the application requirements of subsection (d) of this section are met.

(c) Except as provided in subsections (d) and (e) of this section, after a disabled veteran dies, the surviving spouse shall receive a disabled veteran's property tax exemption:

(1) for the dwelling house that was formerly owned by the disabled veteran:

(i) 1. FOR DWELLING HOUSES LOCATED IN COUNTIES EXCEPT BALTIMORE CITY, if the dwelling house received an exemption under this section before July 1, 1969; [and]

2. FOR DWELLING HOUSES LOCATED IN BALTIMORE CITY, IF THE DWELLING HOUSE RECEIVED AN EXEMPTION UNDER THIS SECTION; AND

(ii) if the surviving spouse owns and resides in the dwelling house;

(g) (1) In the taxable years in which an exemption under this section was authorized but not granted, the governing body of a county or a municipal corporation may authorize, by law, a refund to an individual described below who receives an exemption under this section:

(i) to a disabled veteran or a surviving spouse for any county property tax paid; or

(ii) to a disabled veteran for any municipal corporation property tax paid.

(I) EACH COUNTY SHALL INCLUDE INFORMATION ON THE PROPERTY TAX BILL ABOUT THE AVAILABILITY OF THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS AUTHORIZED UNDER THIS SECTION.

14-915.

To be eligible for a refund, a person must submit a refund claim on or before:

(1) 3 years from the date that the property tax is paid, for a claim under § 14-904, § 14-905(a), (b), or (d), or § 14-906(c) of this subtitle;